

2001 DRAFTING REQUEST**Bill**Received: **02/07/2001**Received By: **jkreye**Wanted: **As time permits**

Identical to LRB:

For: **Mary Lazich (608) 266-5400**By/Representing: **jim**This file may be shown to any legislator: **NO**Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - sales**

Extra Copies:

Submit via email: **NO**

Requester's email:

Pre Topic:

No specific pre topic given

Topic:

Sales tax exemption for textbooks

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye	jdyer	jfrantze	_____	lrb_docadmin		S&L
	02/07/2001	02/08/2001	02/08/2001	_____	02/08/2001		Tax
	jkreye	jdyer		_____	lrb_docadmin		
	04/18/2001	04/18/2001		_____	02/28/2001		
/2	jkreye	jdyer	martykr	_____	lrb_docadmin		S&L
	07/09/2001	07/10/2001	04/18/2001	_____	04/18/2001		Tax

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/3

pgreensl	_____
07/10/2001	_____

lrb_docadmin
07/10/2001

lrb_docadminS&L
07/10/2001 Tax

FE Sent For:

<END>

→ At Intro.

04/18/2001 03:05:14 PM

Page 1

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	jkreye 04/18/2001	jdyer 04/18/2001		<u>7/10</u>	lrb_docadmin 02/28/2001		
/2			martykr 04/18/2001	<u>7/10</u>	lrb_docadmin 04/18/2001		S&L Tax

JACKET 13
FOR SEN. LAZICH

7/10
Pg

04/18/2001 03:05:14 PM

Page 2

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				_____	lrb_docadmin 02/28/2001		Tax

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/?	jkreye	1 3/8 ju	7/6 2/8	Self 2/8			

FE Sent For:

<END>

Kreye, Joseph

To: Gehrke, Jim
Cc: Dykman, Peter; Grant, Peter
Subject: RE: Tax-exemption for text books.

Jim,
I'll enter the request. Please contact me if you have any questions.

Joseph T. Kreye, Legislative Attorney
Legislative Reference Bureau
(608) 266-2263
joseph.kreye@legis.state.wi.us

-----Original Message-----

From: Dykman, Peter
Sent: Wednesday, February 07, 2001 11:59 AM
To: Gehrke, Jim; Kreye, Joseph; Grant, Peter
Subject: RE: Tax-exemption for text books.

I believe that Joe Kreye would draft that request for Senator Lazich, although Peter Grant may help out with any education aspect of the request.

-----Original Message-----

From: Gehrke, Jim
Sent: Wednesday, February 07, 2001 11:50 AM
To: Dykman, Peter
Subject: Tax-exemption for text books.

I am attaching a proposal Senator Lazich would like to have drafted into a bill to exempt text books from the sales and use tax. The Senator was told that NY, NJ, AZ, PA, MN and MO have similar provisions. She would like that documented somehow. Also, she was told that DVR, W-1 and the military all subsidize or purchase books tax-free for their student. She would also like some documentation on that. Thanks.
<< File: Text Book Exemption.pdf >>

Jim Gehrke
Office of Senator Mary Lazich
Wisconsin State Senate
(608)266-5400
Fax (608) 267-6790



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-24247

JK:.....

JLD BMR

in 2-7-01

D-N

-gan

1

AN ACT ...; relating to: a sales tax and use tax exemption for textbooks.✓

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for textbooks that are
* required for a university, college, or technical college course and are purchased at a
* bookstore that is affiliated with the university, college, or technical college.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2

SECTION 1. 77.54 (46)✓ of the statutes is created to read:

3

77.54 (46) The gross receipts from the sale of and the storage, use, or other

4

consumption of textbooks that are required for a university, college, or technical

5

college course and are purchased at a bookstore that is affiliated with the university,

6

college, or technical college.

7

SECTION 2. Effective date.

SECTION 2

1 (1) This act takes effect on the first day of the 2nd month beginning after
2 publication.

3 (END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2424/1dn

JK:.....

jd

Senator Lazich:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2424/1dn
JK:jld:jf

February 8, 2001

Senator Lazich:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Kreye, Joseph

From: Gehrke, Jim
Sent: Wednesday, April 18, 2001 1:42 PM
To: Kreye, Joseph
Subject: LRB-2424

Could you please redraft LRB-2424 as a Senate companion to AB 264? If you could do this today or tomorrow, that would be best. Thanks.

Jim Gehrke
Chief of Staff
Office of Senator Mary Lazich
Wisconsin State Senate
(608)266-5400 Fax (608) 267-6790



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-2424/1

JK:jld:jf

2001 BILL

in 4-18-01 used
TODAY

Regen

- 1 AN ACT to create 77.54 (46) of the statutes; relating to: a sales tax and use tax
2 exemption for textbooks.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for textbooks that are required for a university, college, or technical college course and are purchased at a bookstore that is affiliated with the university, college, or technical college.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 SECTION 1. 77.54 (46) of the statutes is created to read:
4 77.54 (46) The gross receipts from the sale of and the storage, use, or other
5 consumption of textbooks that are required for a university, college, or technical
6 college course and are purchased at a bookstore that is affiliated with the university,
7 college, or technical college.

BILL

SECTION 2

SECTION 2. Effective date.

(1) This act takes effect on the first day of the 2nd month beginning after publication.

(END)

Kreye, Joseph

From: Gehrke, Jim
Sent: Monday, July 09, 2001 2:54 PM
To: Kreye, Joseph
Subject: LRB-2424

Importance: High

Senator Lazich wishes to introduce LRB-2424 on July 11, 2001. We have been working with Representative Krawczyk's office on this Senate companion. Please have our draft rewritten so that it is the same as their substitute amendment LRBs0096/1. Please also send me the jacketed version as soon as possible. Thanks.

Jim Gehrke
Chief of Staff
Office of Senator Mary Lazich
Wisconsin State Senate
(608)266-5400 Fax (608) 267-6790



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-2424/2
JK:jld:km

3

2001 BILL

in 7-9-01

due Tues 7-10-01

a course offered by ✓

and that are used by a student enrolled in the course

Regen

- 1 **AN ACT to create** 77.54 (46) of the statutes; **relating to:** a sales tax and use tax
- 2 exemption for textbooks.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for textbooks that are required for a university, college, or technical college ~~course~~.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 **SECTION 1.** 77.54 (46) of the statutes is created to read:

- 4 ~~77.54 (46) The gross receipts from the sale of and the storage, use, or other~~
- 5 ~~consumption of textbooks that are required for a university, college, or technical~~
- 6 ~~college course.~~

- 7 **SECTION 2. Effective date.**

INSERT A ✓

SECTION 2

3 (END)

ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 2001 ASSEMBLY BILL 264

INSERT A

1 ~~AN ACT to create~~ 77.54 (46) of the statutes; **relating to:** a sales and use tax
2 exemption for textbooks.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 77.54 (46) of the statutes is created to read:

4 77.54 (46) The gross receipts from the sale of and the storage, use, or other
5 consumption of textbooks that are required for a course offered by a university,
6 college, technical college, or school approved under s. 45.54, located in this state, and
7 that are used by a student enrolled in the course. (END)

8 **SECTION 2. Effective date.**

9 (1) This act takes effect on first day of the 2nd month beginning after
10 publication.

11

(END)



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 266-5648

STEPHEN R. MILLER
CHIEF

LRB
2

August 6, 2001

MEMORANDUM

To: Senator Lazich

From: Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2001 SB-220** (LRB-2424/3)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

LRB
2

MEMORANDUM

August 6, 2001

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on SB 220 regarding Exempting College, University and Other Textbooks from Sales Tax

The author may wish to define the term "textbook". In addition to the traditional hard- and soft-cover textbooks, there are digital textbooks, including CDs and DVDs. According to a UW-Madison education professor, these have become very common and are referred to as "online textbooks", "electronic textbooks", "interactive textbooks" or "virtual textbooks". In addition, computer software may be required for a course, for example, SPSS (Statistical Package for the Social Sciences) software is required for certain courses.

Also, textbooks are not necessarily required for a course. For example, the University Bookstore (Madison) indicates on the shelf tags that textbooks are either "required" or "recommended". It may be preferable to simply exempt textbooks that are used for a course.

If you have questions regarding this technical memorandum, please contact Blair Kruger at 266-1310 or bkruger@dor.state.wi.us.

DC:BPK